

CITY OF SPRINGFIELD, MISSOURI
Required Supplementary Information (unaudited)
Budgetary Comparison Schedule - General Fund
Year ended June 30, 2002

	Budgeted amounts		Actual	Variance with final budget- positive (negative)
	Original	Final		
Revenues:				
Taxes:				
Sales	\$ 37,096,500	37,096,500	35,330,386	(1,766,114)
Franchise	3,325,000	3,325,000	3,108,265	(216,735)
Licenses and permits	2,878,000	2,878,000	2,754,099	(123,901)
Intergovernmental	1,695,700	1,695,700	2,043,425	347,725
Charges for services	2,173,010	2,173,010	2,048,581	(124,429)
Fines and forfeitures	1,190,000	1,190,000	1,133,461	(56,539)
Revenues from use of money and property	1,580,000	1,580,000	756,026	(823,974)
Payments in lieu of taxes	7,240,000	7,240,000	8,140,047	900,047
Other	1,485,700	1,499,200	223,612	(1,275,588)
Total revenues	58,663,910	58,677,410	55,537,902	(3,139,508)
Expenditures:				
Current:				
General government:				
Public records	307,074	295,770	254,861	40,909
Council	70,086	70,085	58,596	11,489
Public information office	386,599	366,374	342,301	24,073
City manager	628,780	662,733	654,799	7,934
Finance	2,261,090	1,920,549	1,670,516	250,033
Counsel, legal advise, and prosecution	1,459,953	1,557,953	1,530,590	27,363
Human resources	847,582	861,061	771,267	89,794
Zoning and subdivision services	310,518	310,518	366,185	(55,667)
Municipal court operations	1,270,104	1,325,013	1,220,693	104,320
Information systems	2,107,469	2,120,347	2,006,331	114,016
Other-unclassified	3,323,007	3,108,204	1,746,449	1,361,755
Total general government	12,972,262	12,598,607	10,622,588	1,976,019
Public works:				
Engineering	2,269,938	2,269,938	2,087,925	182,013
Maintenance	4,763,765	4,891,674	4,272,019	619,655
Total public works	7,033,703	7,161,612	6,359,944	801,668
Public safety:				
Police	18,743,984	18,832,964	18,576,451	256,513
Fire	12,554,712	12,788,912	12,695,142	93,770
Emergency Communications	2,332,231	2,401,435	2,274,480	126,955
Inspection	1,695,867	1,697,872	1,588,603	109,269
Total public safety	35,326,794	35,721,183	35,134,676	586,507
Planning and development services:				
Economic development and assistance	927,148	875,217	787,477	87,740
Housing and redevelopment services	57,817	57,817	76,785	(18,968)
Total planning and development	984,965	933,034	864,262	68,772
Total expenditures	56,317,724	56,414,436	52,981,470	3,432,966
Excess of revenue over expenditures	2,346,186	2,262,974	2,556,432	293,458
Other financing sources (uses):				
Transfers in	1,172,853	1,172,853	1,300,503	127,650
Transfers out	(4,928,456)	(5,887,564)	(5,855,727)	31,837
Total other financing sources and uses	(3,755,603)	(4,714,711)	(4,555,224)	159,487
Net change in fund balances	(1,409,417)	(2,451,737)	(1,998,792)	452,945
Fund balances – beginning	14,826,029	14,826,029	14,826,029	—
Fund balances – ending	\$ 13,416,612	12,374,292	12,827,237	452,945

See independent auditors' report.

CITY OF SPRINGFIELD, MISSOURI

Required Supplementary Information (unaudited)

Budgetary Comparison Schedule - Community Development Fund

Year ended June 30, 2002

	Budgeted amounts			Variance with final budget- positive (negative)
	Original	Final	Actual	
REVENUES:				
Intergovernmental	\$ 3,129,792	4,676,469	2,879,877	(1,796,592)
Other	1,902,439	1,683,516	1,495,060	(188,456)
Total revenues	5,032,231	6,359,985	4,374,937	(1,985,048)
EXPENDITURES:				
Parks and recreation	—	—	662	(662)
Planning and development	6,095,806	6,491,819	4,418,883	2,072,936
General government	—	—	1,353	(1,353)
Total expenditures	6,095,806	6,491,819	4,420,898	2,070,921
Excess (deficiency) of revenues over (under) expenditures	(1,063,575)	(131,834)	(45,961)	(85,873)
Other Financing Sources:				
Transfers in	62,500	—	32,239	32,239
Net change in fund balance	(1,001,075)	(131,834)	(13,722)	(118,112)
Fund Balances - beginning	4,261,967	4,261,967	4,261,967	—
Fund Balances - ending	\$ 3,260,892	4,130,133	4,248,245	(118,112)

See independent auditors' report.

CITY OF SPRINGFIELD, MISSOURI

Required Supplementary Information (unaudited)

Notes to Budgetary Comparison Schedules

Year ended June 30, 2002

(1) Budgets and Budgetary Accounting

The City utilizes the following procedures in establishing the budgetary data reflected in the financial statements:

1. By May 1 of each year, the City Manager submits to the City Council a proposed operating budget for the fiscal year commencing the following July 1. The operating budget includes proposed expenditure plans for all fund types (except Fiduciary Funds, which are not subject to budgetary considerations) and the proposed means of financing them.
2. One public hearing is conducted by the City Council in late May or early June to obtain taxpayers' comments on the proposed budget and tax levy.
3. Prior to July 1, ordinances are passed by Council which provide for legally adopted budgets in the City's General and Special Revenue Funds. Plans approved for Capital Projects, Debt Service and Proprietary fund types provide operating guidance subject to actual activity during the fiscal year.
4. The City operates on a program performance budget system, with legally adopted budgets prepared by fund, program and department. The legal level of budgetary control is at the department level. The City's department heads may make transfers of appropriations within a department. Transfers of appropriations between departments require the approval of City Council.
5. Formal budgetary integration is employed as a management control device in the General and Special Revenue Funds. Formal budgetary integration is not employed for Debt Service Funds, since budgetary control is achieved through general obligation bond indenture provisions.
6. Budgets for the General and Special Revenue Funds are adopted on a basis consistent with GAAP, except that encumbrances are included with expenditures when the annual budget is established. Budgeted amounts may be amended by City Council on approved budget adjustment forms.

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of resources are recorded, is employed in governmental funds. Encumbrances outstanding at year-end, are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be re-appropriated and honored during the subsequent year.

(2) Excess of Expenditures Over Appropriations.

For the year ended June 30, 2002, expenditures exceeded appropriations in the Public Parks Special Revenue Fund and the Workforce Development Special Revenue Fund by \$670,671 and \$435,305, respectively. The overexpenditure was funded by greater than anticipated revenues in the case of the Workforce Development Special Revenue Fund.

CITY OF SPRINGFIELD, MISSOURI

Required Supplementary Information

Notes to Budgetary Comparison Schedules

Year ended June 30, 2002

Employee Retirement Systems

Schedule of Funding Progress

Policemen and Firemen's Retirement Fund

<u>Actuarial Valuation Date</u>	<u>(a) Actuarial value of assets</u>	<u>(b) Actuarial accrued liability</u>	<u>(b-a) Unfunded accrued liability (UAL)</u>	<u>(a/b) Funded ratio</u>	<u>(c) Annual covered payroll</u>	<u>[(b-a)/c] UAL as a percentage of covered payroll</u>
June 30, 2000	\$ 124,461,669	158,789,291	35,327,622	78%	\$ 18,958,213	185%
June 30, 2001	129,479,927	168,344,798	38,864,871	77%	20,222,061	192%
June 30, 2002	129,854,227	179,125,555	49,271,328	72%	22,142,466	222%

Missouri Local Government Employees Retirement System (LAGERS)
City of Springfield

<u>Actuarial Valuation Date</u>	<u>(a) Actuarial value of assets</u>	<u>(b) Actuarial accrued liability</u>	<u>(b-a) Unfunded accrued liability (UAL)</u>	<u>(a/b) Funded ratio</u>	<u>(c) Annual covered payroll</u>	<u>[(b-a)/c] UAL as a percentage of covered payroll</u>
February 29, 2000	\$ 56,518,769	63,603,184	7,084,415	89%	\$ 28,643,514	25%
February 28, 2001	67,524,808	67,531,267	6,459	100%	30,137,994	0%
February 28, 2002	70,938,033	95,043,361	24,105,328	75%	33,261,359	72%

Note: The above assets and actuarial accrued liability do not include the assets and present value of benefits associated with the Benefit Reserve Fund.

Missouri Local Government Employee Retirement System (LAGERS)
City Utilities

<u>Actuarial Valuation Date</u>	<u>(a) Actuarial value of assets</u>	<u>(b) Actuarial accrued liability</u>	<u>(b-a) Unfunded accrued liability (UAL)</u>	<u>(a/b) Funded ratio</u>	<u>(c) Annual covered payroll</u>	<u>[(b-a)/c] UAL as a percentage of covered payroll</u>
February 28, 1999	\$ 79,912,000	125,765,000	45,853,000	64%	\$ 41,853,000	110%
February 28, 2000	88,323,000	128,148,000	39,825,000	69%	43,309,000	92%
February 28, 2001	103,011,000	150,817,000	47,806,000	68%	46,402,000	103%

Note: The above assets and actuarial liability do not include the assets and present value of benefits associated with the Benefit Reserve Fund and the Casualty Reserve Fund.

See independent auditors' report.

CITY OF SPRINGFIELD, MISSOURI

Required Supplementary Information

Notes to Budgetary Comparison Schedules

Year ended June 30, 2002

Actuarial Methods and Assumptions:

	Policemen and Firemen's Retirement Fund	LAGERS
Valuation date	June 30, 2002	February 28, 2002
Actuarial cost method	Entry age	Entry age
Amortization method	Level percent closed	Level percent open
Remaining amortization period	35 years	15 years
Asset valuation method	4-year smoothed market	5-year smoothed market
Actuarial assumptions:		
Investment rate of return	8.5%	7.5%
Projected salary increases, depending on age, attributable to seniority/merit	4.25% per year, with an additional 1% during each of the first six years of service	0.0%-4.2%
Pre-and post-retirement mortality based on the 1984 Group Annuity Mortality table set back	—%	1 years for men 7 years for women
Projected salary increases, attributable to inflation	3.0%	4.0%
Increase in benefits per year after retirement	3.0%	4.0%

See independent auditors report.

CITY OF SPRINGFIELD, MISSOURI

Combining Balance Sheet

Nonmajor Governmental Funds

June 30, 2002

Assets	Special revenue	Debt service	Capital projects	Permanent	Total nonmajor governmental funds
Cash and cash equivalents	\$ 21,800,956	26,914,483	53,480,063	1,495,371	103,690,873
Accrued interest receivable	166,562	174,297	125,011	6,536	472,406
Special assessments receivable	—	1,214,387	—	—	1,214,387
Property taxes receivable:					
Current	6,799,062	5,562,868	—	—	12,361,930
Delinquent	254,175	207,962	—	—	462,137
	7,053,237	5,770,830	—	—	12,824,067
Less allowance for uncollectible amounts	(58,806)	(48,114)	—	—	(106,920)
Net property taxes receivable	6,994,431	5,722,716	—	—	12,717,147
Restricted cash and cash equivalents	—	7,099,381	—	—	7,099,381
Accounts Receivable	441,675	446,262	377,289	—	1,265,226
Inventories	963,668	—	—	—	963,668
Due from other funds	—	—	127,816	—	127,816
Due from other governments	1,579,072	—	89,252	—	1,668,324
Total assets	\$ 31,946,364	41,571,526	54,199,431	1,501,907	129,219,228
Liabilities					
Accounts payable and other accrued liabilities	\$ 2,120,324	2,897	3,149,530	584	5,273,335
Accrued compensated absences	528,509	6,209	3,977	—	538,695
Deferred revenue	7,006,807	6,740,236	254,054	—	14,001,097
Due to other governments	527,431	—	737,602	—	1,265,033
Due to other funds	222,511	—	1,356,437	—	1,578,948
Anticipation notes payable	—	—	4,100,000	—	4,100,000
Total liabilities	10,405,582	6,749,342	9,601,600	584	26,757,108
Fund Balance					
Reserved for encumbrances	9,721,301	—	318,743	—	10,040,044
Reserved for debt service	—	7,099,381	—	—	7,099,381
Unreserved, undesignated	11,819,481	27,722,803	44,279,088	1,501,323	85,322,695
Total fund balance	21,540,782	34,822,184	44,597,831	1,501,323	102,462,120
Total liabilities and fund balance	\$ 31,946,364	41,571,526	54,199,431	1,501,907	129,219,228

See independent auditors' report.

CITY OF SPRINGFIELD, MISSOURI
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances – Nonmajor Governmental Funds
Year ending June 30, 2002

	Special revenue	Debt service	Capital projects	Permanent	Total nonmajor governmental funds
Revenues:					
Property taxes	\$ 8,197,859	—	155,451	—	8,353,310
Sales taxes	14,428,517	5,695,925	13,366,902	—	33,491,344
Room taxes	1,054,809	—	—	—	1,054,809
Intergovernmental	8,875,330	—	791,241	—	9,666,571
Charges for current services	4,495,744	—	—	—	4,495,744
Contributions	—	—	—	76,913	76,913
Special assessments	—	457,012	—	—	457,012
Revenues from use of money and property	572,409	2,400,204	468,101	41,534	3,482,248
Other	1,517,775	228,657	1,104,644	14,652	2,865,728
Total revenues	39,142,443	8,781,798	15,886,339	133,099	63,943,679
Expenditures:					
Current:					
Public works	8,442,611	—	—	—	8,442,611
Public safety	9,330,266	—	—	—	9,330,266
Parks and recreation	12,419,370	—	—	1,000	12,420,370
Planning and development	387,317	—	—	—	387,317
Public health	6,853,058	—	—	—	6,853,058
General government	4,109,566	—	—	—	4,109,566
Debt Service:					
Principal	—	6,348,582	—	—	6,348,582
Interest and other charges	—	6,367,713	—	—	6,367,713
Capital outlay:					
Public works	—	—	10,639,981	—	10,639,981
Public safety	—	—	6,717,311	—	6,717,311
Parks and recreation	—	—	8,740,814	—	8,740,814
Planning and development	—	—	4,176,556	—	4,176,556
Public health	—	—	4,646,353	—	4,646,353
General government	—	—	3,149,002	—	3,149,002
Total expenditures	41,542,188	12,716,295	38,070,017	1,000	92,329,500
Excess (deficiency) of revenues over (under) expenditures	(2,399,745)	(3,934,497)	(22,183,678)	132,099	(28,385,821)
Other financing sources (uses):					
Bond proceeds	—	691,150	25,725,738	—	26,416,888
Loan proceeds	—	—	4,574,525	—	4,574,525
Operating transfers in:					
General fund	3,895,415	931,510	996,562	—	5,823,487
Special revenue funds	181,746	1,293,155	137,950	—	1,612,851
Debt service funds	—	423,350	846,848	—	1,270,198
Capital projects funds	234,255	862,851	2,166,993	—	3,264,099
Proprietary funds	—	30,864	—	—	30,864
Trust funds	176,680	—	348,588	—	525,268
Operating transfers out:					
General fund	(12,000)	—	(199,073)	—	(211,073)
Special revenue funds	(453,765)	—	(222,170)	—	(675,935)
Debt service funds	(1,034,208)	(428,502)	(862,851)	—	(2,325,561)
Capital projects funds	(137,950)	(841,696)	(2,083,652)	—	(3,063,298)
Total other financing sources (uses)	2,850,173	2,962,682	31,429,458	—	37,242,313
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	450,428	(971,815)	9,245,780	132,099	8,856,492
Fund balance, beginning of year	21,090,354	35,793,999	35,352,051	1,369,224	93,605,628
Fund balance, end of year	\$ 21,540,782	34,822,184	44,597,831	1,501,323	102,462,120

See independent auditors' report.

Nonmajor Governmental Funds

Special Revenue Funds

Art Museum - The Art Museum Fund was established by City Charter to account for the proceeds of a 4 cent ad valorem tax levy, which represents the primary source of funding for the activities of the Art Museum.

Public Parks - The Public Parks Fund was established by City Charter to account for the proceeds of an 18 cent ad valorem tax levy, which partially funds the activities of the City's parks system. The parks system also receives substantial revenues from concessions, zoo admissions, swimming and softball fees.

Public Health Services - The Public Health Services Fund was established by City Charter to account for the proceeds of an 11 cent ad valorem tax levy, which partially funds the operation of the Springfield-Greene County Health Department. Substantial revenues are received from the federal, state and Greene County governments to augment the tax levy to support the varied activities of the Health Department.

Public Works Transportation - The Public Works Transportation Fund was established to account for the City's street maintenance and traffic signalization activities. Operating revenues in this fund come primarily from state gasoline taxes and utility cut charges.

Tourism/Convention Promotion - The Tourism/Convention Fund accounts for the proceeds of the City's 2% hotel/motel tax. These funds are used exclusively by the tourism/convention board to promote the Springfield area throughout the Midwest as a convention center and family vacation area.

Miscellaneous Special Revenue - This fund was established to account for miscellaneous grants and special activities of the City which are designated for a specific purpose or period of time.

WIC Program - The WIC Program Fund accounts for federal grants from the United States Department of Agriculture for the Women, Infant's and Children's Supplemental Food Program.

Workforce Development - The Workforce Development Fund accounts for federal grants from the United States Department of Labor in support of adult and youth jobs training under the Workforce Investment Act of 1998 as well as miscellaneous state grants.

Road and Bridge Maintenance - The Road and Bridge Maintenance Fund was established to account for the City's portion of the Greene County road and bridge tax. The funds are expended for local street repair and resurfacing.

CITY OF SPRINGFIELD, MISSOURI

Combining Balance Sheet

Nonmajor Special Revenue Funds

June 30, 2002

Assets	Art museum	Public parks	Public health services	Public works transportation	Tourism/ convention promotion	Miscellaneous special revenue	WIC program	Workforce development	Road and bridge maintenance	Total
Cash and cash equivalents	\$ 951,242	—	463,318	5,898,597	313,946	12,609,825	33,641	426,200	1,104,187	21,800,956
Accrued interest receivable	9,001	1,596	—	—	2,843	143,181	725	—	9,216	166,562
Property taxes receivable:										
Current	824,129	3,708,579	2,266,354	—	—	—	—	—	—	6,799,062
Delinquent	30,809	138,641	84,725	—	—	—	—	—	—	254,175
	854,938	3,847,220	2,351,079	—	—	—	—	—	—	7,053,237
Less allowance for uncollectible amounts	(7,128)	(32,076)	(19,602)	—	—	—	—	—	—	(58,806)
Net property taxes receivable	847,810	3,815,144	2,331,477	—	—	—	—	—	—	6,994,431
Accounts receivable	—	12,551	—	—	73,894	262,547	—	92,683	—	441,675
Notes and loans receivable, net of										
Inventories	—	95,888	—	867,780	—	—	—	—	—	963,668
Due from other governments	—	—	—	—	—	1,174,583	75,862	328,627	—	1,579,072
Total assets	\$ 1,808,053	3,925,179	2,794,795	6,766,377	390,683	14,190,136	110,228	847,510	1,113,403	31,946,364
Liabilities										
Due to other funds	\$ —	222,511	—	—	—	—	—	—	—	222,511
Accounts payable	7,453	512,288	48,816	249,916	47,792	358,286	118	25,984	—	1,250,653
Retainages payable										
and other accrued costs	—	13,960	—	—	—	855,711	—	—	—	869,671
Accrued compensated absences	12,613	78,616	116,035	131,658	—	134,950	13,533	41,104	—	528,509
Due to other governments	—	—	—	—	—	—	—	527,431	—	527,431
Deferred revenue	818,639	3,683,900	2,251,277	—	—	—	—	252,991	—	7,006,807
Total liabilities	838,705	4,511,275	2,416,128	381,574	47,792	1,348,947	13,651	847,510	—	10,405,582
Fund balance										
Reserved for encumbrances	84,591	223,633	38,654	4,055,830	—	4,423,685	2,987	—	891,921	9,721,301
Unreserved, undesignated	884,757	(809,729)	340,013	2,328,973	342,891	8,417,504	93,590	—	221,482	11,819,481
Total fund balance	969,348	(586,096)	378,667	6,384,803	342,891	12,841,189	96,577	—	1,113,403	21,540,782
Total liabilities and fund balance	\$ 1,808,053	3,925,179	2,794,795	6,766,377	390,683	14,190,136	110,228	847,510	1,113,403	31,946,364

See independent auditors' report.

CITY OF SPRINGFIELD, MISSOURI
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
Year ending June 30, 2002

	Art museum	Public parks	Public health services	Public works transportation	Tourism/ convention promotion	Miscellaneous special revenue	WIC program	Workforce development	Road and bridge maintenance	Total
Revenues:										
Sales taxes	\$ —	—	—	7,460,181	—	6,968,336	—	—	—	14,428,517
Property taxes	843,888	3,797,285	2,320,517	—	—	—	—	—	1,236,169	8,197,859
Room taxes	—	—	—	—	1,054,809	—	—	—	—	1,054,809
Interest	34,078	29,945	18,241	2,079	11,215	356,640	2,018	2,497	21,375	478,088
Rent	980	93,341	—	—	—	—	—	—	—	94,321
Charges for current services	22,424	3,049,145	578,986	367,786	—	477,403	—	—	—	4,495,744
Intergovernmental	—	279,861	1,340,898	—	—	3,748,260	329,182	3,177,129	—	8,875,330
Other	22,312	418,458	17,510	18,157	918,659	122,679	—	—	—	1,517,775
Total revenues	923,682	7,668,035	4,276,152	7,848,203	1,984,683	11,673,318	331,200	3,179,626	1,257,544	39,142,443
Expenditures:										
Current:										
Public works	—	—	—	7,607,062	—	44,380	—	—	791,169	8,442,611
Public safety	—	—	—	—	—	9,330,266	—	—	—	9,330,266
Parks and recreation	711,704	9,129,431	—	—	1,893,423	684,812	—	—	—	12,419,370
Planning and development	—	—	—	—	—	387,317	—	—	—	387,317
Public health	—	—	5,336,311	—	—	1,012,226	504,521	—	—	6,853,058
General government	15,637	135,593	51,864	25,728	—	701,118	—	3,179,626	—	4,109,566
Total expenditures	727,341	9,265,024	5,388,175	7,632,790	1,893,423	12,160,119	504,521	3,179,626	791,169	41,542,188
Excess (deficiency) of revenues over (under) expenditures	196,341	(1,596,989)	(1,112,023)	215,413	91,260	(486,801)	(173,321)	—	466,375	(2,399,745)
Other financing sources (uses):										
Operating transfers in:										
General fund	—	1,741,592	1,070,999	987,600	—	95,224	—	—	—	3,895,415
Special revenue funds	—	—	—	—	—	181,746	—	—	—	181,746
Capital projects funds	—	221,182	—	—	—	13,073	—	—	—	234,255
Trust funds	988	—	—	—	—	175,692	—	—	—	176,680
Operating transfers out:										
General fund	—	—	—	—	—	—	(12,000)	—	—	(12,000)
Special revenue funds	—	—	—	—	—	(453,765)	—	—	—	(453,765)
Debt service funds	—	(1,034,208)	—	—	—	—	—	—	—	(1,034,208)
Capital projects funds	—	(137,950)	—	—	—	—	—	—	—	(137,950)
Total other financing sources (uses)	988	790,616	1,070,999	987,600	—	11,970	(12,000)	—	—	2,850,173
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	197,329	(806,373)	(41,024)	1,203,013	91,260	(474,831)	(185,321)	—	466,375	450,428
Fund balance, beginning of year	772,019	220,277	419,691	5,181,790	251,631	13,316,020	281,898	—	647,028	21,090,354
Fund balance, end of year	\$ 969,348	(586,096)	378,667	6,384,803	342,891	12,841,189	96,577	—	1,113,403	21,540,782

See independent auditors' report.

CITY OF SPRINGFIELD, MISSOURI

Budgetary Comparison Schedule - Art Museum Special Revenue Fund

Year ended June 30, 2002

	<u>Original and final budget</u>	<u>Actual</u>	<u>Variance with final budget- positive (negative)</u>
Revenues:			
Property taxes	\$ 748,069	843,888	95,819
Interest	25,000	34,078	9,078
Rent	1,000	980	(20)
Charges for current services	32,500	22,424	(10,076)
Other	25,301	22,312	(2,989)
Total revenues	<u>831,870</u>	<u>923,682</u>	<u>91,812</u>
Expenditures:			
Parks and recreation	924,083	711,704	212,379
General government	—	15,637	(15,637)
Total expenditures	<u>924,083</u>	<u>727,341</u>	<u>196,742</u>
Excess (deficiency) of revenues over (under expenditures)	<u>(92,213)</u>	<u>196,341</u>	<u>(288,554)</u>
Other financing sources:			
Transfers in	—	988	988
Net change in fund balance	<u>(92,213)</u>	<u>197,329</u>	<u>(287,566)</u>
Fund balances – beginning	<u>772,019</u>	<u>772,019</u>	<u>—</u>
Fund balances – end	<u><u>\$ 679,806</u></u>	<u><u>969,348</u></u>	<u><u>(289,542)</u></u>

See independent auditors' report.

CITY OF SPRINGFIELD, MISSOURI

Budgetary Comparison Schedule - Public Parks Special Revenue Fund

Year ended June 30, 2002

	<u>Original budget</u>	<u>Final budget</u>	<u>Actual</u>	<u>Variance with final budget- positive (negative)</u>
Revenues:				
Property taxes	\$ 3,389,313	3,389,313	3,797,285	407,972
Interest	35,904	35,904	29,945	(5,959)
Rent	97,332	97,332	93,341	(3,991)
Charges for current services	3,127,914	3,127,914	3,049,145	(78,769)
Intergovernmental	295,000	295,000	279,861	(15,139)
Other	398,900	398,900	418,458	19,558
Total revenues	<u>7,344,363</u>	<u>7,344,363</u>	<u>7,668,035</u>	<u>323,672</u>
Expenditures:				
Parks and recreation	9,607,004	8,573,635	9,129,431	(555,796)
Planning and development	—	—	—	—
General government	20,718	20,718	135,593	(114,875)
Total expenditures	<u>9,627,722</u>	<u>8,594,353</u>	<u>9,265,024</u>	<u>(670,671)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,283,359)</u>	<u>(1,249,990)</u>	<u>(1,596,989)</u>	<u>(346,999)</u>
Other financing sources (uses):				
Transfers in	1,860,492	1,860,492	1,962,774	(102,282)
Transfers out	(1,183,324)	(1,183,324)	(1,172,158)	(11,166)
Total other financing sources (uses)	<u>677,168</u>	<u>677,168</u>	<u>790,616</u>	<u>(113,448)</u>
Net change in fund balance	<u>(1,606,191)</u>	<u>(572,822)</u>	<u>(806,373)</u>	<u>(460,447)</u>
Fund Balances – beginning	<u>220,277</u>	<u>220,277</u>	<u>220,277</u>	<u>—</u>
Fund Balances – end	<u><u>\$ (1,385,914)</u></u>	<u><u>(352,545)</u></u>	<u><u>(586,096)</u></u>	<u><u>233,551</u></u>

See independent auditors' report.

CITY OF SPRINGFIELD, MISSOURI

Budgetary Comparison Schedule - Public Health Services Special Revenue Fund

Year ended June 30, 2002

	Original budget	Final budget	Actual	Variance with final budget- positive (negative)
Revenues:				
Property taxes	\$ 2,282,530	2,282,530	2,320,517	37,987
Interest	—	—	18,241	18,241
Charges for current services	595,200	595,200	578,986	(16,214)
Intergovernmental	1,232,008	1,232,008	1,340,898	108,890
Other	27,400	27,400	17,510	(9,890)
Total revenues	<u>4,137,138</u>	<u>4,137,138</u>	<u>4,276,152</u>	<u>139,014</u>
Expenditures:				
Public health	5,612,448	5,604,948	5,336,311	268,637
General government	—	—	51,864	(51,864)
Total expenditures	<u>5,612,448</u>	<u>5,604,948</u>	<u>5,388,175</u>	<u>216,773</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,475,310)</u>	<u>(1,467,810)</u>	<u>(1,112,023)</u>	<u>(77,759)</u>
Other financing sources (uses):				
Transfers in	<u>1,355,829</u>	<u>1,355,829</u>	<u>1,070,999</u>	<u>284,830</u>
Net change in fund balance	(119,481)	(111,981)	(41,024)	207,071
Fund Balances – beginning	<u>419,691</u>	<u>419,691</u>	<u>419,691</u>	<u>—</u>
Fund Balances – end	<u><u>\$ 300,210</u></u>	<u><u>307,710</u></u>	<u><u>378,667</u></u>	<u><u>(70,957)</u></u>

See independent auditors' report.

CITY OF SPRINGFIELD, MISSOURI

Budgetary Comparison Schedule - Public Works Transportation Special Revenue Fund

Year ended June 30, 2002

	Original budget	Final budget	Actual	Variance with final budget- positive (negative)
Revenues:				
Sales taxes	\$ 7,577,500	7,577,500	7,460,181	(117,319)
Interest	—	—	2,079	2,079
Charges for current services	515,000	515,000	367,786	(147,214)
Other	19,900	19,900	18,157	(1,743)
Total revenues	8,112,400	8,112,400	7,848,203	(264,197)
Expenditures:				
Public works	11,361,171	11,992,248	7,607,062	4,385,186
General government	137,465	137,465	25,728	111,737
Total expenditures	11,498,636	12,129,713	7,632,790	4,496,923
Excess (deficiency) of revenues over (under) expenditures	(3,386,236)	(4,017,313)	215,413	(4,232,726)
Other financing sources (uses):				
Transfers in	987,600	987,600	987,600	—
Net change in fund balance	(2,398,636)	(3,029,713)	1,203,013	(4,232,726)
Fund Balances – beginning	5,181,790	5,181,790	5,181,790	—
Fund Balances – end	\$ 2,783,154	2,152,077	6,384,803	(4,232,726)

See independent auditors' report.

CITY OF SPRINGFIELD, MISSOURI

Budgetary Comparison Schedule - Tourism/Convention Promotion Special Revenue Fund

Year ended June 30, 2002

	Original budget	Final budget	Actual	Variance with final budget- positive (negative)
Revenues:				
Rooms taxes	\$ 996,550	996,550	1,054,809	58,259
Interest	11,600	11,600	11,215	(385)
Other	908,584	908,584	918,659	10,075
Total revenues	<u>1,916,734</u>	<u>1,916,734</u>	<u>1,984,683</u>	<u>67,949</u>
Expenditures:				
Parks and recreation	<u>1,952,500</u>	<u>1,954,855</u>	<u>1,893,423</u>	<u>61,432</u>
Total expenditures	<u>1,952,500</u>	<u>1,954,855</u>	<u>1,893,423</u>	<u>61,432</u>
Excess (deficiency) of revenues over (under) expenditures	(35,766)	(38,121)	91,260	(129,381)
Fund Balances – beginning	<u>251,631</u>	<u>251,631</u>	<u>251,631</u>	<u>—</u>
Fund Balances – end	<u>\$ 215,865</u>	<u>213,510</u>	<u>342,891</u>	<u>(129,381)</u>

See independent auditors' report.

CITY OF SPRINGFIELD, MISSOURI

Budgetary Comparison Schedule - Miscellaneous Special Revenue Fund

Year ended June 30, 2002

	Original budget	Final budget	Actual	Variance with final budget- positive (negative)
Revenues:				
Sales taxes	\$ 6,806,000	6,806,000	6,968,336	162,336
Interest	380,166	380,166	356,640	(23,526)
Charges for current services	12,000	12,000	477,403	465,403
Intergovernment	5,172,444	5,172,444	3,748,260	(1,424,184)
Other	119,742	119,742	122,679	2,937
Total revenues	12,490,352	12,490,352	11,673,318	(817,034)
Expenditures:				
Public safety	13,266,964	15,589,187	9,330,266	6,258,921
Public works	44,432	44,432	44,380	52
Parks and recreation	1,119,435	809,180	684,812	124,368
Planning and development	648,830	688,205	387,317	300,888
Public health	1,372,770	1,592,505	1,012,226	580,279
General government	1,072,202	1,075,847	701,118	374,729
Total expenditures	17,524,633	19,799,356	12,160,119	7,639,237
Excess (deficiency) of revenues over (under) expenditures	(5,034,281)	(7,309,004)	(486,801)	(6,822,203)
Other financing services (uses):				
Transfers in	299,143	299,143	465,735	(166,592)
Transfers out	(434,692)	(434,692)	(453,765)	19,073
Total other financing sources (uses)	(135,549)	(135,549)	11,970	147,519
Net change in fund balance	(5,169,830)	(7,444,553)	(474,831)	(6,969,722)
Fund Balances – beginning	12,780,263	12,780,263	13,316,020	(535,757)
Fund Balances – end	\$ 7,610,433	5,335,710	12,841,189	(7,505,479)

See independent auditors' report.

CITY OF SPRINGFIELD, MISSOURI

Budgetary Comparison Schedule - WIC Programs Special Revenue Fund

Year ended June 30, 2002

	Original and final budget	Actual	Variance with final budget- positive (negative)
Interest	\$ —	2,018	2,018
Intergovernmental	534,920	329,182	(205,738)
Total revenues	534,920	331,200	(203,720)
Expenditures:			
Public health	743,542	504,521	239,021
Total expenditures	743,542	504,521	239,021
Excess (deficiency) of revenues over (under expenditures)	(208,622)	(173,321)	(35,301)
Other financing sources:			
Transfers out	—	(12,000)	(12,000)
Net change in fund balance	(208,622)	(185,321)	(47,301)
Fund balances – beginning	281,898	281,898	—
Fund balances – end	\$ 73,276	96,577	(23,301)

See independent auditors' report.

CITY OF SPRINGFIELD, MISSOURI

Budgetary Comparison Schedule - Workforce Development Special Revenue Fund

Year ended June 30, 2002

	<u>Original and final budget</u>	<u>Actual</u>	<u>Variance with final budget- positive (negative)</u>
Revenues:			
Interest	\$ —	2,497	2,497
Intergovernmental	2,744,321	3,177,129	432,808
Total revenues	<u>2,744,321</u>	<u>3,179,626</u>	<u>435,305</u>
Expenditures:			
Planning and development	2,744,321	3,179,626	(435,305)
Total expenditures	<u>2,744,321</u>	<u>3,179,626</u>	<u>(435,305)</u>
Excess (deficiency) of revenues over (under expenditures)	—	—	—
Fund balances – beginning	<u>—</u>	<u>—</u>	<u>—</u>
Fund balances – end	<u><u>\$ —</u></u>	<u><u>—</u></u>	<u><u>—</u></u>

See independent auditors' report.

CITY OF SPRINGFIELD, MISSOURI

Budgetary Comparison Schedule - Road and Bridge Maintenance Special Revenue Fund

Year ended June 30, 2002

	Original and final budget	Actual	Variance with final budget- positive (negative)
Revenues:			
Property taxes	\$ 1,175,000	1,236,169	61,169
Interest	25,000	21,375	(3,625)
Total revenues	1,200,000	1,257,544	57,544
Expenditures:			
Public works	2,025,149	791,169	1,233,980
Total expenditures	2,025,149	791,169	1,233,980
Excess (deficiency) of revenues over (under expenditures)	(825,149)	466,375	(1,291,524)
Fund balances – beginning	647,028	647,028	—
Fund balances – end	\$ (178,121)	1,113,403	(1,291,524)

See independent auditors' report.

Nonmajor Governmental Funds
Debt Service Funds

Jordan Valley Park PBC – This debt service fund accounts for the resources accumulated and payments made for principal and interest on the Public Building Corporation bonds issued on behalf of the Jordan Valley Park and the Springfield Recreational Ice Project. The Park will be owned by the City and operated by its Park Board.

Highway Transportation Issue - This debt service fund accounts for the resources accumulated and payments made for principal and interest on the bonds used for street and intersection improvements.

LEST Radios - This debt service fund accounts for the resources accumulated and payments made for principal and interest on the certificates of participation issued for the 800 Megahertz Trunked Radio System Project.

General Obligation Issues - This fund accounts for the debt service and refunding transactions on an \$18,740,000 bond issue, which provided for the refunding of a majority of the City's general obligation and special assessment debt in fiscal year 1994. This fund also accounts for \$10,300,000 in 1995 general obligation bonds issued for the construction of two fire stations, improvements to the fairgrounds grandstand, and storm water improvements. In addition, the fund accounts for the non-refunded portion of the City's 1987 and 1989 special assessment bond issues and 1985 Storm Sewer Issue. Debt service on these issues is funded by general property taxes and transfers from the Sanitary Sewerage System and Special Assessment Issues Funds.

Special Assessment Issues - This fund accounts for the combined activity in the various special assessment districts established from the City's 1980, 1987 and 1989 special assessment bond issues, as well as for the City's neighborhood improvement districts. Proceeds from debt issuances are used to construct sanitary sewer districts and neighborhood improvement projects, with the cost of these improvements billed to the benefited property owners upon completion. Proceeds from these special tax bills are then used for debt service purposes.

Busch Building/ERP System - This debt service fund accounts for the resources accumulated and payments made for principal and interest on the bond issues related to the Busch Building Issue and the certificates of participation issued for the ERP System Project. Debt Service for the Busch Building Issue is funded by rental charges transferred from various City departments.

1992 Parks Tennis Facility Issue - This debt service fund accounts for the resources accumulated and payments made for principal and interest on the Public Building Corporation bonds used for the Cooper Park Indoor Tennis Facility. Debt service for this issue is funded by transfers from the Public Parks Fund.

2001 PIC West - This debt service fund accounts for the resources accumulated and payments made for principal and interest on the certificates of participation issued for the Partnership Industrial Center West Project.

2001 Parks PBC - This debt service fund accounts for the resources accumulated and payments made for principal and interest on the certificates of participation issued for the Springfield/Greene County Park Board Land Acquisition and Development Project.

1995 Parks PBC - This debt service fund accounts for the resources accumulated and payments made for principal and interest on the Public Building Corporation bonds issued that made park improvements at Cooper Park, Killian Park, and Dickerson Park Zoo. Debt service for this issue is funded by transfers from the Public Parks Fund.

CITY OF SPRINGFIELD, MISSOURI

Combining Balance Sheet
Nonmajor Debt Service Funds

June 30, 2002

Assets	Jordan Valley park PBC	Highway transportation	LEST radios	General obligation issues	Special assessments	Busch building/ erp system	1992 Parks tennis facility issue	2001 PIC West	2001 parks PBC	1995 parks PBC	Total
Cash and cash equivalents	\$ 3,324,894	8,800,534	508,555	10,211,987	1,984,536	949,212	166,839	460,651	118,495	388,780	26,914,483
Accrued interest receivable	—	61,507	—	69,388	43,402	—	—	—	—	—	174,297
Special assessments receivable	—	—	—	—	1,214,387	—	—	—	—	—	1,214,387
Property taxes receivable:	—	—	—	—	—	—	—	—	—	—	—
Current	—	—	—	5,562,868	—	—	—	—	—	—	5,562,868
Delinquent	—	—	—	207,962	—	—	—	—	—	—	207,962
Less allowance for Uncollectible amounts	—	—	—	5,770,830	—	—	—	—	—	—	5,770,830
Net property taxes receivable	—	—	—	(48,114)	—	—	—	—	—	—	(48,114)
Restricted cash and cash equivalents	—	—	—	5,722,716	—	—	—	—	—	—	5,722,716
Accounts receivable	—	7,099,381	—	—	—	—	—	—	—	—	7,099,381
Total assets	\$ 3,324,894	15,961,422	508,555	16,004,091	3,242,325	1,395,474	166,839	460,651	118,495	388,780	41,571,526
Liabilities											
Accounts payable	\$ —	—	—	—	873	823	817	—	—	384	2,897
Accrued interest payable	—	—	6,209	—	—	—	—	—	—	—	6,209
Deferred revenue	—	—	—	5,525,849	1,214,387	—	—	—	—	—	6,740,236
Total liabilities	—	—	6,209	5,525,849	1,215,260	823	817	—	—	384	6,749,342
Fund balance											
Reserved for debt service	—	7,099,381	—	—	—	—	—	—	—	—	7,099,381
Unreserved, undesignated	3,324,894	8,862,041	502,346	10,478,242	2,027,065	1,394,651	166,022	460,651	118,495	388,396	27,722,803
Total fund balance	3,324,894	15,961,422	502,346	10,478,242	2,027,065	1,394,651	166,022	460,651	118,495	388,396	34,822,184
Total liabilities and fund balance	\$ 3,324,894	15,961,422	508,555	16,004,091	3,242,325	1,395,474	166,839	460,651	118,495	388,780	41,571,526

See independent auditors' report.

CITY OF SPRINGFIELD, MISSOURI
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Debt Service Funds
Year ending June 30, 2002

	Jordan Valley park PBC	Highway transportation	LEST radios	General obligation issues	Special assessments	Busch building / ERP system	1992 Parks Tennis facility issue	2001 PIC West	2001 parks PBC	1995 parks PBC	Total
Revenues:											
Sales taxes	\$ —	—	—	5,695,925	—	—	—	—	—	—	5,695,925
Interest	433,641	653,895	188,030	728,383	150,453	17,765	2,504	44,035	156,707	24,791	2,400,204
Special assessments	—	—	—	—	457,012	—	—	—	—	—	457,012
Other	—	—	—	215,895	12,762	—	—	—	—	—	228,657
Total revenues	433,641	653,895	188,030	6,640,203	620,227	17,765	2,504	44,035	156,707	24,791	8,781,798
Expenditures:											
Debt service:											
Principal	105,000	1,960,000	125,000	3,390,000	95,000	385,000	85,000	—	—	203,582	6,348,582
Interest and other charges	1,337,828	1,435,150	599,046	1,767,684	175,127	281,183	54,514	134,841	451,267	131,073	6,367,713
Total expenditures	1,442,828	3,395,150	724,046	5,157,684	270,127	666,183	139,514	134,841	451,267	334,655	12,716,295
Excess (deficiency) of revenues over (under) expenditures	(1,009,187)	(2,741,255)	(536,016)	1,482,519	350,100	(648,418)	(137,010)	(90,806)	(294,560)	(309,864)	(3,934,497)
Other financing sources (uses):											
Bond proceeds	—	—	—	—	—	69,850	—	486,510	134,790	—	691,150
Operating transfers in:											
General fund	—	—	—	—	—	588,298	—	64,947	278,265	—	931,510
Special revenue funds	573,538	—	258,946	—	—	—	129,293	—	—	331,378	1,293,155
Debt service funds	—	—	—	423,350	—	—	—	—	—	—	423,350
Capital projects funds	862,851	—	—	—	—	—	—	—	—	—	862,851
Proprietary funds	—	—	—	—	—	30,864	—	—	—	—	30,864
Operating transfers out:											
Debt service funds	—	—	—	—	(428,502)	—	—	—	—	—	(428,502)
Capital projects funds	—	(841,696)	—	—	—	—	—	—	—	—	(841,696)
Total other financing sources (uses)	1,436,389	(841,696)	258,946	423,350	(428,502)	689,012	129,293	551,457	413,055	331,378	2,962,682
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	427,202	(3,582,951)	(277,070)	1,905,869	(78,402)	40,594	(7,717)	460,651	118,495	21,514	(971,815)
Fund balance, beginning of year	2,897,692	19,544,373	779,416	8,572,373	2,105,467	1,354,057	173,739	—	—	366,882	35,793,999
Fund balance, end of year	\$ 3,324,894	15,961,422	502,346	10,478,242	2,027,065	1,394,651	166,022	460,651	118,495	388,396	34,822,184

See independent auditors' report.

Nonmajor Governmental Funds

Capital Projects Funds

Transportation Sales Tax - This fund accounts for the proceeds of the City's one-eighth cent transportation sales tax, which was approved by voters in November 1996 and took effect April 1, 1997. Proceeds are dedicated to construction of improvements to state highways located within the City of Springfield under the authority of the State Highway Improvement Corporation. Through voter approval, this four-year tax was renewed on April 1, 2001, and the proceeds for highway improvements are disbursed at the discretion of the City and are not under the authority of the Corporation.

Tourism Tax Community Improvement - This fund accounts for the proceeds of the tourism (hotel/motel) tax approved by the citizens of Springfield on February 3, 1998, to be used to finance community improvements for a Civic Park, the American National Fish and Wildlife Living Museum and Aquarium, a Recreation Ice Complex, and not-for-profit local attractions such as the Dickerson Park Zoo, Discovery Center, Gillioz and Landers Theaters.

Public Parks Improvement - This fund accounts for construction of an indoor tennis facility at Cooper Park, and a large park area in central Springfield. Also included in this fund are construction costs for several greenway trails, linear park projects in the southwestern part of the City. The Cooper Tennis Facility is funded by donations from both the Cooper family and other private citizens, contributions by the City and proceeds of a \$1,265,000 bond issue. The greenway trails are funded by proceeds from the sale of city-owned property, designated by City Council for use in completion of this project, and by federal grants and other City matching contributions.

Public Works Improvement - This fund accounts for various public works improvement projects constructed from various federal and state grants and other revenues. This fund also accounts for the City's joint venture expenditures related to the development of an industrial park.

Capital Improvements Sales Tax - This fund accounts for the proceeds of the City's one-quarter cent capital improvements sales tax, which was initially approved by voters in August 1989, and first went into effect October 1, 1989. Voters approved three-year extensions of this sales tax in 1992, 1995, 1998, and 2001. The tax will expire September 30, 2004 unless extended for an additional three years by popular vote. Proceeds are used to construct various capital improvement projects throughout the City.

Special Assessment Issues - This fund accounts for the continuation of the City's sanitary sewer and neighborhood improvement district construction projects. Funding for these projects comes from the proceeds of three \$3 million special assessment bond issues sold in 1987, 1989, and 2001 and other borrowings used to finance the neighborhood district improvements.

Capital Lease Projects - This fund accounts for the proceeds of the City's capital leases. These proceeds are used to finance various equipment purchases and capital improvement projects.

Storm Sewer, Fairgrounds, Fire Station Projects - This fund accounts for the construction of two fire stations, improvements to the fairgrounds grandstand, and storm water improvements. The State of Missouri provided matching funds for the fairgrounds project which are also accounted for in this fund.

LEST Radios Bond Issue 2000 - This fund accounts for the construction of an 800 Megahertz Trunked Radio System to provide improved law enforcement and public safety communications which will allow for encryption of messages and facilitate in-building coverage. This project is a combined effort between the City of Springfield, City Utilities and Greene County.

Miscellaneous Capital Projects - These funds account for the City's developer agreements and the Art Museum Expansion. Under terms of these developer agreements, up to 50% of the incremental increases, if any, in one-cent general sales tax revenues generated by businesses developed in specified areas are utilized to reimburse the cost of necessary public improvements made and paid for by developers. Funding for this expansion has come from benefactors of the Museum, along with funds transferred from the Art Museum's fund balance.

CITY OF SPRINGFIELD, MISSOURI

Combining Balance Sheet

Nonmajor Capital Projects Funds

June 30, 2002

	Transportation sales tax	Tourism tax community improvement	Public parks improvement	Public works improvement	Capital improvement sales tax	Special assessment issues	Capital lease projects	Storm sewer fairgrounds fire station projects	LEST radios bond issue 2000	Miscellaneous capital projects	Total
Assets											
Cash and cash equivalents	\$ 8,008,381	9,000,317	—	1,558,958	5,002,155	1,287,757	—	6,894,284	2,304,185	19,424,026	53,480,063
Accrued interest receivable	66,753	—	—	23,611	34,647	—	—	—	—	—	125,011
Accounts receivable	—	—	—	—	—	—	—	—	—	—	377,289
Due from other funds	—	—	—	—	—	—	377,289	—	—	—	127,816
Due from other governments	—	—	11,034	78,218	—	—	127,816	—	—	—	89,252
Total assets	\$ 8,075,134	9,000,317	11,034	1,660,787	5,036,802	1,287,757	505,105	6,894,284	2,304,185	19,424,026	54,199,431
Liabilities											
Due to other funds	\$ —	387,500	241,320	—	—	—	727,617	—	—	—	1,356,437
Accounts payable	24,864	927,480	13,346	86,275	780,694	24,082	24,656	183,563	417,066	67,006	2,549,032
Anticipation notes payable	—	4,100,000	—	—	—	—	—	—	—	—	4,100,000
Retainages payable	—	22,065	37,821	227,038	232,132	19,191	—	62,251	—	—	600,498
Accrued interest payable	—	678	—	—	—	—	—	—	—	—	749
and other accrued costs	—	2,515	—	—	—	—	—	—	—	71	3,228
Due to other governments	—	—	—	737,602	—	—	—	713	—	—	737,602
Deferred revenue	—	—	—	—	—	—	254,054	—	—	—	254,054
Total liabilities	24,864	5,440,238	292,487	1,050,915	1,012,826	43,273	1,006,327	246,527	417,066	67,077	9,601,600
Fund balance											
Reserved for encumbrances	—	—	—	—	—	—	—	—	—	318,743	318,743
Unreserved, undesignated	8,050,270	3,560,079	(281,453)	609,872	4,023,976	1,244,484	(501,222)	6,647,757	1,887,119	19,038,206	44,279,088
Total fund balance	8,050,270	3,560,079	(281,453)	609,872	4,023,976	1,244,484	(501,222)	6,647,757	1,887,119	19,356,949	44,597,831
Total liabilities and fund balance	\$ 8,075,134	9,000,317	11,034	1,660,787	5,036,802	1,287,757	505,105	6,894,284	2,304,185	19,424,026	54,199,431

See independent auditors' report.

CITY OF SPRINGFIELD, MISSOURI
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds
Year ending June 30, 2002

	Transportation sales tax	Tourism tax community imp	Public parks improvement	Public works improvement	Capital improvement sales tax	Special assessment issues	Capital lease projects	Storm sewer fairgrounds fire station projects	LEST Radios bond issue 2002	miscellaneous Capital projects	Total
Revenues:											
Sales taxes	\$ 3,984,148	1,402,921	—	—	7,979,833	—	—	—	—	—	13,366,902
Property taxes	—	—	—	—	—	—	—	—	—	—	155,451
Interest	207,876	33,479	213	53,961	165,052	—	1,499	—	—	6,021	468,101
Intergovernmental	—	—	261,199	527,542	—	—	—	2,500	—	—	791,241
Other	—	615,294	—	271,364	—	—	6,884	—	—	211,102	1,104,644
Total revenues	4,192,024	2,051,694	261,412	852,867	8,144,885	—	8,383	2,500	—	372,574	15,886,339
Expenditures:											
Capital outlay:											
Public works	761,794	—	—	956,551	6,855,330	3,883	68,810	1,802,006	—	191,607	10,639,981
Public safety	—	—	—	—	—	—	335,425	3,083,903	3,297,983	—	6,717,311
Parks and recreation	—	7,195,411	578,207	—	154,508	—	198,697	613,991	—	—	8,740,814
Planning and development	—	12,857	—	3,589,049	—	—	—	—	—	574,650	4,176,556
Public health	—	—	—	—	—	999,150	—	3,647,203	—	—	4,646,353
General government	—	50,084	—	—	215,226	—	—	555	—	2,883,137	3,149,002
Total expenditures	761,794	7,258,352	578,207	4,545,600	7,225,064	1,003,033	602,932	9,147,658	3,297,983	3,649,394	38,070,017
Excess (deficiency) of revenues over (under) expenditures	3,430,230	(5,206,658)	(316,795)	(3,692,733)	919,821	(1,003,033)	(594,549)	(9,145,158)	(3,297,983)	(3,276,820)	(22,183,678)
Other financing sources (uses):											
Bond proceeds	—	—	—	3,593,490	—	—	—	—	—	22,132,248	25,725,738
Loan proceeds	4,000,000	—	—	—	—	—	—	—	574,525	—	4,574,525
Operating transfers in:											
General fund	—	—	—	100,000	—	—	517,470	—	—	379,092	996,562
Special revenue funds	—	—	—	—	—	—	137,950	—	—	—	137,950
Debt service funds	841,696	—	5,152	—	—	—	—	—	—	—	846,848
Capital projects funds	—	2,142,603	—	24,390	—	—	—	—	—	—	2,166,993
Trust funds	—	—	—	348,588	—	—	—	—	—	—	348,588
Operating transfers out:											
General fund	—	—	—	—	(199,073)	—	—	—	—	—	(199,073)
Special revenue funds	—	(221,182)	—	—	—	—	—	—	—	—	(222,170)
Debt service funds	—	(862,851)	—	—	—	—	—	—	—	(988)	(862,851)
Capital projects funds	—	(9,363)	—	—	(135,147)	—	—	(1,939,142)	—	—	(2,083,652)
Total other financing sources (uses)	4,841,696	1,049,207	5,152	4,066,468	(334,220)	—	655,420	(1,939,142)	574,525	22,510,352	31,429,438
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	8,271,926	(4,157,451)	(311,643)	373,735	585,601	(1,003,033)	60,871	(11,084,300)	(2,723,458)	19,233,532	9,245,780
Fund balance, beginning of year	(221,656)	7,717,530	30,190	236,137	3,438,375	2,247,517	(562,093)	17,732,057	4,610,577	123,417	35,352,051
Fund balance, end of year	\$ 8,050,270	3,560,079	(281,453)	609,872	4,023,976	1,244,484	(501,222)	6,647,757	1,887,119	19,356,949	44,597,831

See independent auditors' report.

Nonmajor Governmental Funds

Permanent Funds

Perpetual Care – The Perpetual Care Fund was established to account for the activities of maintaining the City-owned cemetery.

Art Museum Endowment – This fund accounts for donations and gifts from third parties whose contributions are designated for the Endowment Fund, and any monies or other property transferred to the Endowment Fund by the Springfield Art Museum board of directors.

CITY OF SPRINGFIELD, MISSOURI

Combining Balance Sheet

Nonmajor Permanent Funds

June 30, 2002

Assets	Perpetual care	Art museum endowment	Total
Cash and cash equivalents	\$ 828,247	667,124	1,495,371
Accrued interest receivable	—	6,536	6,536
Total assets	<u>\$ 828,247</u>	<u>673,660</u>	<u>1,501,907</u>
Liabilities			
Accrued interest payable	\$ 584	—	584
Total liabilities	<u>584</u>	<u>—</u>	<u>584</u>
Fund balance			
Unreserved, undesignated	827,663	673,660	1,501,323
Total fund balance	<u>827,663</u>	<u>673,660</u>	<u>1,501,323</u>
Total liabilities and fund balance	<u>\$ 828,247</u>	<u>673,660</u>	<u>1,501,907</u>

See independent auditors' report.

CITY OF SPRINGFIELD, MISSOURI

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Nonmajor Permanent Funds

Year ending June 30, 2002

	<u>Perpetual care</u>	<u>Art Museum endowment</u>	<u>Total</u>
Revenues:			
Interest	\$ 18,710	22,824	41,534
Perpetual care	14,652	—	14,652
Contributions	—	76,913	76,913
Total revenues	<u>33,362</u>	<u>99,737</u>	<u>133,099</u>
Expenditures:			
Current:			
Parks and recreation	—	1,000	1,000
Total expenditures	<u>—</u>	<u>1,000</u>	<u>1,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>33,362</u>	<u>98,737</u>	<u>132,099</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	33,362	98,737	132,099
Fund balance, beginning of year	<u>794,301</u>	<u>574,923</u>	<u>1,369,224</u>
Fund balance, end of year	<u>\$ 827,663</u>	<u>673,660</u>	<u>1,501,323</u>

See independent auditors' report.